



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
TEGE EO Examinations Mail Stop 4920 DAL
1100 Commerce St.
Dallas, Texas 75242

Date: August 1, 2016

Number: **201646005**

Release Date: 11/10/2016

UIL: 501.06-00

Taxpayer Identification Number:

Person to Contact:

Employee Identification Number:

Employee Telephone Number:

CERTIFIED MAIL

Dear _____ :

This is a final adverse determination regarding your exempt status under section 501(c)(6) of the Internal Revenue Code (the Code). Our favorable determination letter to you dated January 12, 19XX, is hereby revoked and you are no longer exempt under section 501(a) of the Code.

The revocation of your exempt status was made for the following reason[s]: In or around 20XX, you developed a new strategic initiative that constituted particular services to members and was a business activity unrelated to your exempt purposes. This activity was expanded in or around 20XX and in later years further expanded to include new services resulting in your organization providing substantial services to members. As such, you are not an organization described in section 501(c)(6).

You are required to file income tax returns on Form 1120. You should file these income tax returns with the appropriate Service Center for all future tax years, in accordance with the instructions on the forms.

You may also be eligible for help from the Taxpayer Advocate Service (TAS). TAS is an independent organization within the IRS that can help protect your taxpayer rights. TAS can offer you help if your tax problem is causing a hardship, or you've tried but haven't been able to resolve your problem with the IRS. If you qualify for TAS assistance, which is always free, TAS will do

everything possible to help you. Visit www.taxpayeradvocate.irs.gov or call 1-877-777-4778.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely,

Margaret A. Von Lienen
Director, Exempt Organizations Examinations

Enclosure:
Publication 892